

CHAPTER I

PRELIMINARY

A. BACKGROUND

The problem of parking in urban areas becomes a complex problem in line with the growth of the community and the private vehicle ownership due to personal interests. This high growth causes the increase in traffic flow, especially in big cities. A city has activities center with a variety of interests, such as an industrial area, an office area, a university complex, a business city center, and an entertainment center. With the high activity occurring in the city center, the flow of vehicle traffic in the area and its surroundings becomes very congested. Transportation is an important thing at this time, and the number of bids and demands for transportation equipment are higher, causing private vehicle ownership to continue to increase from year to year. It automatically impacts the need for parking lots that will continue to grow as the number of private vehicle ownership increases. Thus, planning is needed in facing parking lots efficiently and the plan can be used optimally and comfortably by the community. Parking has become a view in everyday life. It is often seen on roads, shops, and buildings. The increase of private vehicles own mainly in big cities cause the lack of available parking. Although the parking lots have been provided by the government in a building or building and a special parking lot, this has not solved the problem of lack of parking space

because the available parking space is not proportional to the number of vehicles.

Parking management in a city is required. The local government should be smart in dealing with this. Parking management and management are activities that are carried out in an integrated and coordinated manner in the regions. It is done to ensure the implementation of coaching which has succeeded in realizing the urban environmental management, the smooth flow of regional income administration, and being able to reduce the social burden through employment (Ilosa, 2016). Areas that become the center of the city usually have very limited parking lots, especially for parking spaces outside the side of the road. If there is not sufficient parking space, motorized vehicle users tend to use the side of the road as a parking lot. Therefore this can cause severe traffic flow congestion, especially during rush hours. This problem should be addressed wisely by the Regional Government and the community, so it does not become a protracted problem.

The parking management strategy cannot be separated from how the development of public transportation in a city is. The development of public transportation comes as the other alternative for users who use private vehicles to move to public transportation if they want to travel, when they do travel which is not too important, at the certain locations, such as shopping centers, offices, education, and others require off-street parking. It can cause congestion if the traffic flow on the road used has

high volume. However, if the availability of parking space exceeds, the need will cause the death of public transportation. The purpose of managing parking lots is not only to get as much parking fees as possible, but also more than that which can be obtained, such as reducing the growth of private vehicle use, improving the quality of the city, and increasing accessibility to the city center.

Yogyakarta city is one of the cities in Indonesia which is used as a tourism destination. One of the famous and favorite places in the Yogyakarta city for tourists is Malioboro area. Malioboro is the center of government and tourism. As the center of government in this area, there are two government buildings, namely the building of the Provincial Representative Council (DPRD) and the Governor's office. As a tourist center, this area provides unique souvenir shops considering, such as batik, handicrafts, footwear, food, and others. Considering this, Malioboro becomes the centre of government and the economy, from those cases, the impact causing problem this region arise.

The land structuring and management are some of the impacts. This must be managed properly, so the Malioboro area does not get a decline from visitors which can affect the regional income (Cahyadi et al., 2011). The high activity occurring in the Malioboro area has an influence on motorized traffic in this area. Because of this, many visitors use vehicles with various interests to come to this area and use parking lots. Malioboro tourism area itself is a legal area following the Special Region of

Yogyakarta Regulation Number 18 of 2009 concerning parking management. In the case of the parking lot on Malioboro street itself, it has been legalized by the local government based on the laws, and this parking recommendation is not only a form of social interaction, but it can also increase the income of the local population themselves because the local government gives freedom to the system that is applied in the parking facilities (Sasmita, 2016). Parking facility is a public service facility, which is a very important factor in the transportation system in urban areas. In terms of traffic engineering, the current parking activity is very disruptive to the smooth flow of traffic. Considering that most of parking activities are carried out on the road body. The arrangement of activities on the road body will have consequences for providing off-street parking facilities; the management of parking facilities outside the body of the road can be managed by the local government or the private parties. On the other, both on the road and outside the road can be a potential source of regional revenue if it is managed properly (Munawar, 2009).

Parking retribution revenue is included in the increase in Regional Original Income (PAD), especially in the Special Region of Yogyakarta as a tourism city. It has become the target of the Regional Government to improve the welfare of the citizens of Special Region of Yogyakarta. The Malioboro area is not only popular to the local tourists, but is also widely well-known by foreign tourists. In the school holiday season or new year, the Special Region of Yogyakarta is crowded with tour buses and private

vehicles from outside the city, especially in tourism spot, like Malioboro (Rumani, 2018). This has a positive impact on local people who have a livelihood for their families around the area, especially for interpreters because in such seasons many vehicles require parking areas which are close to the Malioboro area. However, it can also have a negative impact due to severe traffic flow congestion on roads in the area. Besides being busy with people passing by, there are many street vendors and vehicles parked in any place become things that cause congestion.

PAD is revenue or income source from itownlocal income that is collected in accordance with the applicable Local Regulations and is used to match the regional needs in an autonomous region. PAD, collected by the regional government as a source for development in the region itself, finances the administration of the regional government and supports the implementation of regional autonomy. In realizing the implementation of regional autonomy, PAD has an important role, the regional autonomy can be said to depend on PAD. It has become the main source in financing the implementation of development in the area. Therefore, the regional government must maximize the revenue which received it is from the region itself, so the income can help local finance continuing to increase and can be used in carrying out regional development. This builds a sense of independence to the local community to have a passion or a strong determination to build their region without having to depend on factors which exist outside the region.

The level of dependency of autonomous regions on the central government is still very high. It can be realized by seeing that some regencies / cities having the ability or the amount of revenue from the PAD itself are still very small, so the regions need help from the central government. However, it is expected that each autonomous region can increase and explore the potential of PAD owned by the region in deeper.

According to the Law Number 28 of 2009 Regarding Regional Retribution, hereinafter referred to as Retribution is the Regional Retribution as payments for services or granting certain licenses specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. Based on this understanding, it can be concluded that user fees are a fee interconnected with one another and the services and facilities provided by the government to the community in a real and direct manner.

Through doing an effort to increase regional retribution, the central government divides the types of regional revenue. The local revenues are sourced from one of the PAD based on Law No. 33 of 2004 concerning the Financial Balance between Central and Regional Governments. In the article 6 verse 1, this is stated that PAD is from:

- a. Local tax;
- b. Regional Retribution;
- c. The results of the management of separated Regional assets; and

d. The other legal PAD.

A regional retribution becomes a source of Regional Original Income that can be increased by the government continuously. Retribution in each region the more types, the more developed an area, the more services or facilities which is provided by the local government to improve the local income of the local community. Regional user fees are divided into three groups, namely: 1. Public service fees; 2. Business service levies; 3. Certain Licensing Retribution. The collection of levies is carried out based on established regulations, and it aims to provide good feedback to the community. Levies also have objects and they are various types of services and certain facilities provided by local government. Not all services and facilities provided by the local governments can be levied, but only certain services and facilities that have been considered with a socioeconomic condition that is worthy of being subject to a levy.

The collection of retribution is also regulated in Law No. 28 of 2009 about Regional Taxes and Regional Retribution; the chapter IX article 160 regulates the collection of parking fees that read that levies are levied using a Regional Retribution Assessment Letter (SKRD) or other equivalent documents. Other similar documents as mention in verse 1 may be of tickets, coupons, & subscription cards format. In the case of certain compulsory levies not paying on time or underpaid, an violation of administrative in the shape of attract attention is 2% (two percent) for every month through outstanding levies which are not or underpaid and

billed using STRD. The collection of the retribution levy referred to in paragraph 3 is preceded by a Letter of Reprimand. The procedure for implementing the collection of levies is determined by the Regulation of Regional Head.

The regulation of parking management in the Yogyakarta city is based on the Regional Regulation of the Special Region of Yogyakarta Number 5 of 2012 concerning Public Service Levies, in which it regulates the levies of public roadside parking services, public roadside parking rates are set at Rp. 500 for Bicycles and Electric Bicycles, Rp. 1,000 for Motorbikes, Rp. 2,000 for three-wheeled and four-wheeled vehicles, Rp. 15,000 for Medium Buses and Medium / Box Trucks, Rp. 20,000 for large buses and large trucks, and Rp. 30,000 for trailer trucks,taxes III or more in a region I.

Based on the data obtained from the Tourism Departement of Yogyakarta City listed in the 2017 Financial Report, in the report, the regional retribution revenue has quite decreased in 2017 to 2018 and increased again in 2019 as shown in the following table:

Table 1.1

Financial Report of Tourism Department of Yogyakarta City

No	Year	Description	Target	Realitation	Achievment
1	2017	Regional Original Income	1,135,780,200	1,068,796,600	94,10%
2	2018	Regional OriginalIncome	1,052,973,000	938,426,400	89,12%
3	2019	Regional Original Income	1,089,520,200	1.027,538,000	94,31%

Source: Tourism Departement of Yogyakarta City

From the data that the researcher obtain, problems arise that want to be discussed related to why regional retribution income in Tourism Departement of Yogyakarta City financial statements in 2018 experienced a decline in revenue from 2017 to 2018 and increased again in 2019. Seeing this decline as for the problems that occur in the management of parking systems in the region Malioboro, one of which is related to the problem of parking rates. The results of the monitoring of the collected parking tariff are not in accordance with the applicable rules. As the example, in the Kilometer Zero Point area, the rate that applies or is levied by a parking interpreter for two-wheeled vehicles is Rp 1,000 and Rp 2,000 for four-wheeled vehicles. However, in the event of not wearing some time ago, the parking attendant collectes a parking fee of Rp 5,000

for four-wheeled vehicles. The maladministration in operational aspects includes the absence of publication of tariff information in parking lots, alleged illegal levies or imposed tariffs that are not in accordance with regulations, and rampant illegal parking that is, such as in the Ngabean Parking Park and the parking area in front of the large Post Office, the parking tariff information board was not found. Parking fees are also uncertain. During the peak season, a tariff is Rp 3,000 until Rp5,000 for two wheels, Rp10,000-Rp15,000 for cars, and Rp50,000-Rp70,000 for buses(Online, 2017).

Another problem is the existence of a parking lot that should not exist in the area or called illegal parking. At the Malioboro are many places are used as illegal parking lots by several parties, and some of these parking lots do not have permission to establish parking lots in the area by the local government. The problem that arises is whether the parking fees or levies collected by the parking interpreter are deposited to the local government or not. With the existence of various problems as well as the data for declining regional retribution revenue, it can raise a question, whether the management of parking lots in the Malioboro area is good enough or not.

Based on the problems outlined in the background, the researcher is interested in conducting research on “Governing City: Parking System and Its Effect on Increasing Regional Original Income of The Yogyakarta City Government in 2017-2019”.

B. PROBLEM FORMULATION

The budget change from the Retribution of parking in the City of Yogyakarta is something that needs to be discussed. A further agenda in order to increase local revenue is to empower and improve supervision to reduce leakage of collection fees and illegal parking must be above so that the achievement of local levies, especially for parking in the Yogyakarta city can be achieved.

Based on the logic of the problem formulation and by basing on the background of the problem and the factual conditions in the management of parking lots in the Yogyakarta city, the problem is formulated:

1. How is the parking management as the efforts to increase Regional Original Income in Yogyakarta city?
2. What are the obstacles of managing parking in Yogyakarta city in increasing Regional Original Income?

C. RESEARCH PURPOSE AND OBJECTIVES

Based on the problem formulation above, the objectives and purpose of this research are:

1. To describe and analyze parking management in an effort to increase Regional Original Income in Yogyakarta city.
2. To describe the obstacles to parking management in increasing PAD in Yogyakarta city.

D. RESEARCH BENEFIT

a. Theoretical Benefits

- It is expected that this research becomes a forum for writers to add insight into the field of Government and citizens in its application and theory.
- It is expected to be an additional reference library for students especially students of Governmental Sciences Universitas Muhammadiyah Yogyakarta, so they can understand the situation and practice directly in the field.

b. Practical Benefits

- It is expected to become inputs for Yogyakarta City Government, especially Transportation Department of Yogyakarta City and UPT Malioboro Area Management as the organizer, so that they continue to carry out reforms and seek for quality in efforts to fulfill a good system parking management for people in Malioboro.
- As a reference and consideration for the organizer to make the system parking management, it is good to the fulfillment the needs of people which use parking in that area.

E. LITERATURE REVIEW

This research refers to the previous researches which can be used as a guideline in finding the results. There are a number of prior studies

that will be carried out as a reference in conducting research with the title of governance of the parking system in an effort to increase the regional original income of Yogyakarta city.

Table 1.2

No	Title and Research Year	Research Result
1	RezkiAnantama (2017), Pengelolaan Parkir (Studi Tentang Retribusi Pelayanan Parkir Tepi Jalan Umum di Kota Bandar Lampung 2015)	Based on the results of the analysis that the management of parking fees in the city of Bandar Lampung has not been maximized, a conclusion is drawn: 1. In the planning process there was a discrepancy between Perwali No. 83 of 2011 with the implementation in the field 2. In the organizing function there has been an abuse 3. The briefing function has run well even though it has not been maximized
2	Saeful Arifin (2017), Analisis Pengelolaan Parkir Pengelolaan Retribusi Parkir Dalam Meningkatkan Pendapatan Asli Daerah Studi Kasus Pemerintah Daerah Kabupaten Banyumas.	Based on the results of research conducted by the researcher about the management of parking fees in Banyumas Regency, it can be concluded that the management of parking fees in Banyumas Regency is seen from the planning, organizing, coordination and supervision is quite good, success in managing the parking fees of Banyumas Regency is still limited to achieve the target charged. However, when viewed from the potential of parking in Banyumas Regency, the achievement of these targets is still not optimal.
3	Rio Lianzah (2017), Efisiensi Pengelolaan Manajemen Parkir Terhadap Penerimaan Pendapatan Asli Daerah Kota Bandar Lampung	The role of the Department of Transportation in realizing parking management in the city of Bandar Lampung in broad outlines achieves two things, the first is responding to the problem of illegal parking, illegal extortion, thuggery and the number of

		<p>vehicles parked on the road / sidewalk. The Transportation Office has given a strict reprimand for violators to get a deterrent effect. Parking UPT in the city of Bandar Lampung emphasizes the quality of parking management in the form of the application of parking systems using meters. It is hoped that this problem can be resolved and can prevent leakage of Local Revenue. This automatic parking system can be very helpful in dealing with parking management in the city of Bandar Lampung because it can provide a sense of comfort and safety and minimize congestion.</p>
4	<p>FeislyKesek (2013), Efektivitas dan Kontribusi Penerimaan Pajak Parkir Terhadap Pendapatan Asli Daerah Kota Manado.</p>	<p>1. Overall, the level of effectiveness of Parking Tax revenues made by the Manado City Regional Revenue Service in 2009-2012 varied, was very effective in 2009 amounting to 117.36% and in 2012 amounting to 155.80%, quite effective in 2011 amounting to 89.23%; and less effective occurred in 2010 amounted to 69.14%.</p> <p>2. Overall, the contribution of Parking Taxes to the Manado City's Original Revenues during 2009-2012 was an average of 1.65%, which means it was still lacking. Even so, in terms of presentation, there is still very little contribution to PAD, but nominally it shows a significant increase especially in 2011 and 2012. There are still some places and areas that require parking lots and facilities to be developed and utilized properly, so it can become new potentials for the parking sector in the city of Manado and increase contributions to PAD, such as those in Siloam Hospital, the construction of the Manado Star Square as a new shopping center mall, Boulevard Area.</p>
5	<p>Nita Haryanti, Hardi Warsono, Hesti Lestari (2015), Strategi Pengelolaan Perparkiran di Kota</p>	<p>1. The condition of parking arrangement in Salatiga City has not been neatly arranged and the management of</p>

	Salatiga	<p>parking is not yet optimal, such as the reduced number of road bodies for parking, the minimal need for parking spaces so that it can lead to congestion in a number of road segments at certain hours and there are still non-retribution tariffs. according to the provisions.</p> <p>2. There is not yet maximum parking management that is owned by UP Perparkiran, both in terms of the number of employees who are lacking for patrol supervision in the field, not yet optimal coordination is carried out for handling parking problems in the field, the realization of the target retribution has not been realized.</p> <p>3. There is not yet optimal in the application of local regulations, so it needs a review of the existence of local regulations through survey activities tailored to the needs of the community.</p> <p>In the analysis of the strategic environment, parking management is faced with various kinds of obstacles and opportunities. These barriers include as follows:</p> <ol style="list-style-type: none"> 1. The lack of awareness and discipline of the traffic community. 2. There is no guarantee of a parked vehicle 3. The existence of unlicensed parking and does not match the specified rate 4. Transportation services that have not been maximized 5. The high increase in the first vehicle that is not balanced additional capacity for permanent parking 6. Dense parking there are certain hours.
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The difference between this study and the literature review used by the author as a reference in this study lies in the method and focus of the study.

The existing literature review uses quantitative as a research method and the focus taken on the literature review is more towards PAD and calculates the amount of parking retribution revenue that goes into PAD. Different from the existing literature review, this study uses qualitative research methods and takes the focus of research on the parking system as a public service. This research focuses more on whether the available public services are in accordance with the principles and indicators of good public services or not and assesses the performance of public service implementers in the hope that this research can become a reference so that special parking spaces in the Malioboro area as public services become better than before.

F. THEORITICAL FRAMEWORK

1. Public Service

1.1 Definition of Public Service

A public service is the basis and form of actualization of the existence of government bureaucracy. The face of bureaucracy can be reflected in the attitudes and behavior of officers in providing services to the community. The shift of service paradigm that is more customer/community oriented should be an inherent value in the spirit of the government apparatus and reflected through the attitudes and behavior of the apparatus in providing services to the community.

Public service to providing services (serving) the needs of people or communities who have an interest in the organization in accordance with the basic rules and procedures that have been determined (Widodo, 2001). Service is an act, a performance or a business, so it shows inherently the importance of service recipients being actively involved in the production or delivery of the service process itself (Warella, 1997).

A public service can be concluded as providing services or serving the needs of people or the community and / or the organizations that have an interest in the organization, following the basic rules and procedures determined and intended to provide satisfaction to service recipients (Purwanto et al., 2016)

A public service is the fulfillment of the needs of the community in the administration of the state. The state was established by the public or society with the aim of improving community welfare (Maryam, 2016). Public services can be defined as all forms of public service activities carried out by the government agencies at the central, regional, and environment of State-Owned Enterprises (BUMN) and Regional-Owned Enterprises (BUMD) in the form of goods and services both in the context of efforts meeting the needs of the community and in the implementation of statutory provisions (Holle, 2011).

While the definition which is currently the main reference in the administration of public services contained in Law Number 25 of 2009 concerning Public Services, it is explained that public services are activities or series of activities in the framework of meeting service needs in accordance with statutory regulations for every citizen and resident of goods, services, and / or administrative services provided by public service providers.

1.2 Public Service Principles

According to (Purwanto et al., 2016), the principles of good public service to realize excellent service are:

- 1) Participative
- 2) Transparency
- 3) Responsive.
- 4) Non-discriminatory.
- 5) Easy and Cheap.
- 6) Effectiveness and efficiency.
- 7) Accessibility
- 8) Accountability
- 9) Be fair.

The types of service are services provided by service units in the form of provision of facilities and infrastructure as well as their support. Operation is based on a certain and certain operating

system, the final product is in the form of services that brings benefits to the recipient directly and is used up within a certain period. The examples of these types of services are: land, sea and air transportation services, health services, banking services, postal services, and fire fighting services(Dwimawanti, 2004).

2. Spatial Management

2.1 Definition of Management

A management is the process of planning, organizing, directing, and controlling activities to achieve organizational goals effectively and efficiently by using organizational resources (Hanafi, 2015). A management is planning, organizing, directing, controlling, activities of members of the organization, and activities that use all organizational resources to achieve predetermined organizational goals (Stoner, Freeman, & Gilbert, 1995).

Moreover, a management becomes a typical process consisting of actions, planning, organizing, mobilizing and controlling. carried out to determine the goals that have been determined through the use of human resources and other resources (Terry, 2006).

A management is the science and art of taking action to achieve goals. A management is defined as a science is systematic

accumulation of knowledge or organized unity of knowledge. Based on the opinions of the experts, it can be concluded that a management is a science and art that is needed in the process of achieving goals using the activities of others. Thus a management is the process of activities that are required to carried out in an organization(Siswanto, 2011).

2.2 Management Function

The functions of management according to Prajudi Atmolah Sudirjo (Manullang, 2012) are stated as follows:

1. Planning is the determination of a series of actions to achieve a desired result and is therefore more appropriate when the planning is formulated as setting goals, policies, procedures and programs of an organization.
2. Organizing can also be formulated as a whole of management activities in grouping people and assigning tasks, authority, and responsibilities with the aim of creating activities that are effective and effective in achieving the goals that have been determined in advance.
3. Directing is a management function that is related to efforts to provide guidance, advice, orders or instructions to subordinates in carrying out their respective duties, so the

task can be carried out properly and correctly aimed at the goals that have been set.

4. Supervision means in the implementation of supervisory tasks to facilitate the implementation of the realization of objectives, must also pass several phases or sequences of implementation. The process of supervision anywhere or any objective supervisions consists of the following phases: establishing a measurement tool (standard), relying on evaluation (evaluating), implementing corrective action (coorrective action).

2.3 Definition of City

A city is a form and symbol of an integrated social relationship, so biologically reviewed, the city is a place where humans adapt "spatially" and ecologically (Daldjoeni, 1997).

A city is defined as a residence of several thousand or more residents, while urban is defined as an area built with structures and roads, as a settlement centered on an area with a certain density (Branch, 1996).

A city is an area in which there are people and their activities continually improve the natural, man-made environment and social environment in their region from a small to regional scale and always support the goals of globally

sustainable development (Haughton & Hunter, 1994). In another sense, a city is an area with high population density, where most of the land is developed and the economy is non-agricultural (Dinas Tata Ruang Tata Bangunan, 2017).

2.4 Definition of Spatial Management

Law Number 26 of 2007 concerning Spatial Planning states that "the territory of the Unitary State of the Republic of Indonesia which is an archipelago characterized by the Archipelago, both as a unitary container that includes land space, sea space, and air space, including space within the earth, as well as resources, efforts to manage them wisely, efficiently and effectively need to be guided by the principles of spatial planning so that the quality of national spatial areas can be sustained to realize public welfare and social justice following the constitutional foundation of the 1945 Constitution of the Republic of Indonesia".

Therefore, Spatial planning literally comes from the word spatial, that is, everything that is based on consideration and spatial rules (Rozi, 2008). Spatial planning is a system of spatial planning processes, spatial use and spatial use control (Aprillia, 2016).

According to the Spatial Planning Dictionary (2010), the definition of spatial planning itself is a process for determining spatial structures and spatial patterns which include the preparation and determination of spatial plans. The spatial structure includes the function of the service center as well as a network of infrastructure and facilities that function as supporting social and economic activities of the community, which hierarchically have a functional relationship. Whereas the spatial pattern / spatial function is the distribution of spatial allotments in an area which includes spatial allotment for protection functions and spatial allotment for cultivation functions(Wahyuhana & Sugiri, 2014).

According to (Jones & Weaver, 2017), characteristics of good spatial management are:

1. Ecosystem-based, balancing ecological, economic, and social goals and objectives toward sustainable development.
2. Integrated, across sectors and agencies, and among levels of government.
3. Place-based or areabased.
4. Adaptive, capable of learning from experience.
5. Strategic and anticipatory, focused on the long-term.

6. Participatory, stakeholders actively involved in the process.

3. Regional Original Income

3.1 Definition of Regional Original Income

A regional original income is revenue obtained from the regional tax sector, local user fees, results of regionally-owned companies, and results of the management of separated regional assets (Prima, 2013). Regional original income is all regional revenue that comes from the original regional economic resources (Wenny, 2012)

Regional original income is revenue received by the region from sources of income within its own territory (Siregar, 2010). Regional own-source revenue (PAD) is all regional revenues that come from the regional original economic sources (Syukriy & Halim, 2003)

The definition of regional original income (PAD) according to Permendagri Number 13 of 2006 PAD is separated into four types of revenues, namely local taxes, regional levies, results of regionally owned companies, and results of regional management which are separated, and other legitimate regional original incomes.

3.2 Type of Regional Original Income

Regarding article 157 of Law Number 32 of 2004 about Regional Government, the PAD group is separated into four types of income, namely:

1. The results of local taxes, namely levies imposed by local governments based on applicable laws and regulations are determined through local regulations. This levy is imposed on all objects, such as people / bodies and movable / immovable objects, such as hotel tax, restaurant tax, entertainment tax, advertisement tax, parker tax, etc.
2. The result of regional retribution, is regional retribution as payments / usage due to obtaining services provided by the region, or in the other words, regional levies are levies carried out in connection with a service or facility provided directly and visibly, such as Health Services levies, levies on Waste Management / Cleanliness, levies for funeral services, and levies on waste water treatment business services.
3. The results of the management of separated regional assets, which are regional revenues originating from the management of separated regional assets, include the share of profits on equity participation in regionally-owned companies / BUMD, the share of profits on equity participation in state-owned /

BUMN companies, and the share of profits on equity participation in private company or community business group.

4. Other legal PADs are regional revenues originating from other items owned by regional governments, such as proceeds from the sale of inseparable regional assets, and demand deposits, interest income.

3.3 Definition of Regional Retribution

A levy is the price someone pays for getting benefits from the services or facilities and infrastructure provided by the government (Kapioru, 2014). Regional Retribution becomes payments for certain services or allows that are specifically provided and / or given by local the government for the benefit of individuals or entities (Saragih, 2003).

Regional retribution is a regional levy as fees for some services or permits that are specifically provided by local government for the benefit of individuals or entities (Siahaan, 2005). Regional retribution is regional retribution for which payments for certain services or permits are given or provided as compensation for the utilization obtained directly by a person or entity. Such levies are influenced by facilities or services provided by local governments to agencies or individuals. As is the case with taxes, user fees are also a very important source of regional financial revenues (Gomies & Pattiasina, 2011).

Retribution levied by local governments are called regional retribution. Regional user fees are an important source of regional revenue to finance the implementation of the Government and regional development. The definition of regional retribution is contained in the article 1 verse (64) of the PDRD Law, namely levies imposed by the region on individuals or entities as payment for granting certain licenses or services specifically provided and/or provided.

3.4 Regional Retribution Objects

Based on the Law No. 34 of 2000, the object of retribution consists of General Services, Business Services, and Certain Licensing. Levies are divided into three groups namely General Service Levies, Business Service Levies, and Certain Licensing Levies. The types of General Service Levies, Business Services, and Certain Licensing Fees as referred to in the verse (2) are determined by the Government Regulations based on the following criteria includes:

a. General service retribution:

1. Public service retribution are not taxable and are not business service retribution or certain licensing fees;

2. The services concerned constitute the authority of the Regions in the context of implementing decentralization;
3. The service provides special benefits for individuals or entities that are required to pay levies, in addition to serving public interests and benefits;
4. The service is eligible to be levied;
5. Retribution does not conflict with national policies regarding their implementation;
6. Retribution can be collected effectively and efficiently, and is one of the potential sources of regional income; and
7. Collection of levies allows the provision of these services with better levels and / or services.

b. Business Service Retribution:

1. Business service retribution are not taxable and are not public service retribution or certain licensing fees; and
2. The service in question is a commercial service that should be provided by the private sector but is inadequate or the assets owned / controlled by the Region that have not been fully utilized by the Regional Government.

c. Certain Licensing Fees:

1. These licenses include the governmental authority surrendered to the Regions in the framework of the principle of decentralization;
2. The permit is really needed to protect the public interest; and
3. The costs that are born by the Regions in administering, such licenses and the costs of mitigating the negative impact of the issuance of such licenses are large enough to be feasible to be financed from licensing fees.

3.5 Procedure for Collecting Regional Retribution

The procedure for collecting regional retribution is regulated based on the Law No. 28 of 2009 article 160;

1. Levies are collected using SKRD or other similar documents.
2. Other similar documents as referred to in verse (1) may be in the form of tickets, coupons, and subscription cards.
3. In the case of certain compulsory levies not paying on time or underpaid, an administrative sanction in the form of interest of 2% (two percent) per month

from the levy owed is not or underpaid and billed using STRD.

4. The collection of the retribution levy referred to in verse (3) is preceded by a Letter of Warning.
5. The procedure for implementing the collection of levies is determined by a Regional Head Regulation.

G. CONCEPTUAL DEFINITION

1. Public Service

Public service is the provision of services to the community and / or another organization that has an interest in that organization which is carried out in accordance with established rules and procedures and aims to provide satisfaction to service recipients.

2. Spatial Management

A management process that regulates the condition of the city at this time which leads to the desired conditions in accordance with the ideal goals in order to prosper the population of the city and emphasizes aspects of city development and economic development of a city.

3. Regional Original Income

Regional Original Income is revenue received by the region that is sourced from the regional economy in order to meet the needs of the region as well as to develop regions separated into four groups,

namely regional taxes, regional levies, the results of the management of separated wealth and other legal PADs.

H. OPERATIONAL DEFINITION

Based on the formulation of the problem that has been raised, then to facilitate the researcher, the outline of the operational definition in the study as follows:

1. Indicators of Public Service

- 1) Participatoive means that in carrying out public services namely special parking lot, the organizer needs the role of the community to plan, implement and evaluate the results.
- 2) Transparent means thatin the delivery of public services, the organizer must provide access for the public to be able to know all matters relating to special parking lot such as procedures, costs, requirements and the like and access to submit complaints to the organizer regarding performance.
- 3) Responsive means thatmust listen and meet the needs of the community in all types of public services needed especially special parking lot, including the implementation mechanism, procedures, costs, and service hours.
- 4) Non-discriminative means that does not distinguish one citizen from another on the basis of differences in identity, such as religion, social status, sexual orientation, disability, gender in special parking lot area.

- 5) Easy and Cheap means that in carrying out special parking lot, the community should meet the requirements and pay fees to obtain the service. Easily interpreted as a service requirement must be reasonable and not complicated to be met. Cheap means that the costs incurred by the community must be affordable by all citizens so that special parking lot organized by the organizer cannot seek profit.
- 6) Effective and efficient means that should be able to realize the objectives to be achieved in accordance with the rules and realized with the simplest possible procedures, minimized labor, and low costs.
- 7) Accessible means that easily accessible by the community related to the location of special parking lot (physical meaning) and accessible by costs and requirements that must be met by the community (non-physical meaning).
- 8) Accountable means that special parking lot are provided using facilities and human resources that are financed by citizens through the taxes they pay. Because of this, organizers must openly account for the public through print and electronic media.
- 9) Be fair means that special parking lot delivery should have many objectives. One aim is to protect the public from bad practices by citizens of one country to another. Therefore,

the implementation of public services is used as a tool to protect weak groups when dealing with stronger groups in a fair manner.

I. RESEARCH METHOD

1. Research Type

This type of research used in this research is descriptive qualitative research. Qualitative research is an approach in conducting research-oriented to natural phenomena or symptoms. Qualitative descriptive research is meant by this research that is only describing the meaning of data or phenomena that can be captured by researchers by showing the evidence clearly (Susilana, n.d.).

2. Collecting Data Techniques

In the process of collecting data, the researcher use several techniques to collect the data such as:

a. Interview

Interview is a process to obtain information through a number of questions and answers between researchers and the object being studied; it can be done in face-to-face meetings or communicating through the media.

b. Prior Research

This data collection technique is done by reading books, research articles, documents, and regulations related to the research title

governing city: parking system and its effect on increasing regional original income of the yogyakarta city government in 2017-2019.

c. Documentation

Documentation is done by recording events with taking notes, taking photos, sounds or important events related to the research topic.

3. Data Analysis Techniques

Data analysis is a process for systematically describing and compiling data obtained from interviews, previous research, documentation, and other data sources in which are easily understood. There are 3 pathways to analyze qualitative data, namely data reduction, data presentation, and drawing conclusions (Miles & Huberman, 1992):

1. Data Reduction is the process of selecting, focusing attention on simplification, abstracting and transformation of rough data arising from written records in the field. Data reduction is a form of analysis that sharpens, classifies, directs, discards unnecessary, and organizes in such a way that conclusions can be drawn. There are ways how to reduce data stated as follows:
 - a) Record selection of data,
 - b) Summary or brief description, and
 - c) Classify in broader patterns.

2. Data Presentation is an activity when a set of information is compiled, so members are likely to draw conclusions and take action. Form of presentation of qualitative data:

- a) Narrative text: in the form of field notes.
- b) Matrices, networks, charts and graphs. These forms combine information that is structured to be easily understood, so it is easy to see what is happening, whether the conclusions drawn are correct or re-analyze.

3. Conclusions are drawn continuously in the field by the researcher. Starting from data retrieval, noting the regularity of patterns (in theory notes), explanations, causal flows, propositions, and possible configurations. At the conclusion, at first it was not very clear but later it became more detailed and firmly rooted. The conclusions were also verified during the study through:

- a) Rethinking during writing,
- b) Reviewing field notes,
- c) Reviewing and exchange ideas between peers to develop intersubjective agreements, and
- d) Doing extensive efforts to place a copy of a finding in another set of data.

4. Unit Analysis

- a. UPT Malioboro Area Management,
- b. Transportation Department of Yogyakarta City, and
- c. Parking attendants around the Malioboro area.